

10.06.2026

To,
BSE Limited,
P.J Towers, Dalal Street,
Fort Mumbai- 400001

Scrip Code: 533006
Scrip Name: BIRLACOT

Dear Sir/Madam

Sub: Submission of amended/corrected Audited Financial Results along with the Audit Report issued by the auditors for the quarter and year ended March 31, 2026 after correction of typographical error in financial result.

This is with reference to the above mentioned subject and financial result of the Company for the quarter and financial year ended March 31, 2026 as approved by the Board of Directors and submitted to the Stock Exchange on 25th May, 2026 vide BSE Acknowledgement No. **2505202608150927**, in which there was inadvertent typographical error in financial result under paid up share capital where it is mentioned **143.40 (in lakhs) instead of 2643.40 (in lakhs)** as with the typographical error in the paid up share capital would change earning per equity share (EPS) Basic and Diluted EPS for the period from Continuing and Discontinued Operations from (1.37) to (0.07) and (13.36) to (0.72).

We would like to clarify that the error mentioned above was unintentional. It does not affect our profits or financial results for the quarter and year ended March 31, 2026.

Kindly note that we are submitting amended/corrected Financial Result along with Audit Report by doing corrections of typographical error.

We regret the inconvenience caused to you in this regard and request to kindly take the same on record

Thanking You,
Yours faithfully,
For, **Birla Cotsyn (India) Limited**

Gaurav Anand
Company secretary & Compliance Officer

Independent Auditor's Report on the Quarterly and Year to Date Audited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations')

To,
The Board of Directors
Birla Cotsyn (India) Limited

Report on the audit of the Financial Results

Opinion

We have audited the accompanying annual financial results of Birla Cotsyn (India) Limited (hereinafter referred to as the 'Company') for the quarter and year ended March 31st, 2026 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us these financial results:

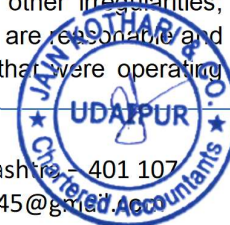
- a) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- b) give a true and fair view in conformity with the recognition and measurement principles Laid down in the applicable Indian Accounting Standards (Ind AS) prescribed under section 133 of the Companies Act, 2013, read with the Companies (Indian Accounting Standards) Rules, 2015, and other accounting principles generally accepted in India of the net loss and other financial information for the Quarter and year ended 31st March 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 ("Act"). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of Financial Results* section of our report. We are independent of the Company, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Financial Results

This statement which, includes financial results for the Quarter and year ended 31st March 2026 have been compiled from the annual audited financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating



effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identity and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.



We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The Statement includes the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations. Our opinion is not modified in respect of this matter.

The standalone financial results dealt with by this report has been prepared for the express purpose of filing with stock exchanges on which the Company's shares are listed. These results are based on and should be read with the audited standalone financial statements of the Company for the year ended March 31, 2026 on which we issued an unmodified audit opinion vide our report dated May 25, 2026.

For Jain Kothari & Co.
Chartered Accountants
FRN: 022340C



Prinkit Jain
Partner
M. No. 160496
Date: 25-05-2026
Place: Mumbai
UDIN: 26160496IHCTVV8628



BIRLA COTSYN (INDIA) LIMITED

Regd. Office :- 1105, 11th Floor, Regent Chamber, Jamnalal Bajaj Road,
Nariman Point, Mumbai - 400 021.

CIN-L17110MH1941PLC003429

Tel +91 22 22831287

Email : complianceofficer@birlacotsyn.com

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2026

Rs. In lacs

SN	Particulars	Quarter Ended			Year Ended	
		31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
		Audited	Un Audited	Audited	Audited	Audited
	Income					
I	Revenue From Operations	1,485.71	1,312.39	-	2,988.16	-
II	Other Income	21.74	13.32	0.09	56.34	0.09
III	Total Income (I+II)	1,507.44	1,325.71	0.09	3,044.50	0.09
	Expenses					
	Consumption of raw materials and components	1,119.93	911.37	-	2,404.28	-
	Purchase of stock-in-trade	-	-	-	-	-
	Changes in inventories of finished goods, stock-in-trade and semi finished goods	(46.78)	97.89	-	(222.90)	-
	Employee benefit expenses	211.94	235.08	-	633.00	-
	Finance cost	67.96	55.49	-	233.84	-
	Depreciation and amortisation expense	88.79	104.08	136.77	445.37	562.97
	Other expenses	261.53	774.84	319.56	1,467.07	384.69
	Total Expenses (IV)	1,703.37	2,178.73	456.33	4,960.65	947.66
V	Profit/(Loss) before exceptional items and tax (III - IV)	(195.93)	(853.02)	(456.24)	(1,916.15)	(947.57)
VI	Exceptional Items	-	-	-	-	20,529.62
VII	Profit/(Loss) before tax (V - VI)	(195.93)	(853.02)	(456.24)	(1,916.15)	(21,477.19)
VIII	Tax expense:					
	Current tax	-	-	-	-	-
	Deferred tax	-	-	-	-	-
IX	Profit/(Loss) for the period from continuing operations (VII-VIII)	(195.93)	(853.02)	(456.24)	(1,916.15)	(21,477.19)
X	Profit/(Loss) from discontinuing operations	-	-	-	-	-
XI	Tax expense of discontinuing operations	-	-	-	-	-
XII	Profit/(Loss) from discontinuing operations (after tax) (X-XI)	-	-	-	-	-
XIII	Profit/(Loss) for the period (IX+XII)	(195.93)	(853.02)	(456.24)	(1,916.15)	(21,477.19)
XIV	Other Comprehensive Income	-	-	-	-	-
XV	Total Comprehensive Income for the Period (XIII+XIV)	(195.93)	(853.02)	(456.24)	(1,916.15)	(21,477.19)
	Paid-up equity share capital (Face value of Rs. 1/- each)	2,643.40	2,643.40	2,643.40	2,643.40	2,643.40
	Reserves excluding revaluation reserves (as per audited balance sheet)					673.78
XVI	Earnings per equity share					
	Basic and Diluted EPS for the period from Continuing and Discontinued Operations	(0.07)	(0.32)	(0.17)	(0.72)	(8.12)
	Basic and Diluted EPS for the period from Continuing Operations	(0.07)	(0.32)	(0.17)	(0.72)	(8.12)
	Basic and Diluted EPS for the period from Discontinued Operations	-	-	-	-	-

NOTES :

- The aforesaid financial results have been reviewed by the Audit committee and approved by the Board of Directors in their meeting held on 25th May, 2026. The Statutory Auditor's have carried out a Audit of the above results pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015 and furnished their report thereon.
- The financials results of the Company have been prepared in accordance with Indian Accounting standards (Ind AS) notified under the Companies (Indian accounting standards) rules 2015 as amended by the Companies (Indian Accounting standards) (amendment) Rules 2016.
- The format of audited quarterly results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015 dated November 30, 2015 has been modified to comply with requirement SEBI's Circular dated July 5, 2016, Ind As Schedule III (Division II) to the Companies Act, 2013 applicable to the Companies that are required to comply with Ind As.
- The Company Operate the single segment namely "Other Textile Product" in accordance with Indian Accounting Standards As.
- The above financial results of the Company for the quarter and year ended 31st, March, 2026 are available at the Company's website www.birlacotsyn.com and the website of the stock exchanges i.e. www.bseindia.com.
- Corresponding figures in previous quarters/ period have been regrouped / rearranged wherever required, to make them comparable.

For On of Behalf of Board of Directors of
Birla Cotsyn (India) Limited

Akhil Jain
Managing Director
DIN: 03296467

Place: Mumbai
Date: 25th May, 2026



BIRLA COTSYN (INDIA) LIMITED
 Regd. Office :- 1105, 11th Floor, Regent Chamber, J.B.Marg,
 Nariman Point, Mumbai - 400 021.
 CIN-L17110MH1941PLC003429
 Tel +91 22 22831287
 Email : complianceofficer@birlacotsyn.com

1. Statement of Audited Standalone Assets & Liabilities as on March 31, 2026

Rs. in Lakhs

Sr.	Particulars	As at 31st March 2026 Audited	As at 31st March 2025 Audited
I	ASSETS		
	NON-CURRENT ASSETS		
(a)	Property, plant and equipment	5,337.75	5,990.15
(b)	Capital work-in-progress	-	-
(c)	Intangible assets	-	-
(d)	Intangible assets under development		
(e)	Financial assets		
	(i) Investments	6.75	6.75
	(ii) Other Financial Assests	57.82	-
(f)	Other non-current assets	-	-
	Total Non - Current Assets	5,402.32	5,996.90
	CURRENT ASSETS		
(a)	Inventories	386.77	-
(b)	Financial assets		
	(i) Trade receivables	-	-
	(ii) Cash and cash equivalents	699.37	735.73
	(iii) Bank balances other than (ii) above		
	(iv) Loans	3.28	-
	(v) Other Financial Assets	-	-
(c)	Other current assets	252.91	159.51
(d)	Current tax assets	-	-
	Total - Current Assets	1,342.32	895.24
	Total Assets	6,744.64	6,892.14
II	EQUITY AND LIABILITIES		
	EQUITY		
(a)	Equity share capital	2,643.40	2,643.40
(b)	Other equity	(992.37)	923.78
	Total - Equity	1,651.03	3,567.17
	LIABILITIES		
A	Non-Current Liabilities		
(a)	Financial liabilities		
	(i) Borrowings	2,558.96	2,073.09
	(i) Other Financial Liabilities	-	-
(b)	Provisions	1.54	-
(c)	Deferred tax liabilities (Net)	-	-
	Total Non - Current Liabilities	2,560.50	2,073.09
B	Current Liabilities		
(a)	Financial liabilities		
	(i) Borrowings	1,240.82	148.34
	(ii) Trade payables		
	- MSME Payable	64.33	-
	-Other Than MSME Payable	285.36	22.00
	(ii) Total Trade Payable	349.69	22.00
	(iii) Other financial liabilities	-	-
(b)	Other current liabilities	832.66	1,081.53
(c)	Provisions	109.93	-
(d)	Current tax liabilities (Net)	-	-
	Total - Current Liabilities	2,533.11	1,251.87
	Total Equity and Liabilities	6,744.64	6,892.14

The aforesaid financial results have been reviewed by the Audit committee and approved by the Board of Directors in their meeting held on 25th May, 2026 . The Statutory Auditor's have carried out a Limited Review of the above results pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015 and furnished their report thereon.

The above financial results of the Company for the quarter and year ended 31st March, 2026 are available at the Company's website www.birlacotsyn.com and the website of the stock exchanges i.e. www.bseindia.com.

For and on behalf of the Board of Directors of
Birla Cotsyn (India) Limited

Mr. Akhil Jain
Managing Director
DIN: 03296467

Place: Mumbai
Date: 25th May, 2026



BIRLA COTSYN (INDIA) LIMITED

Standalone Cash Flow Statement for the Year ended 31st March, 2026

Rs. In lacs

Particulars	For the Year Ended		For the Year Ended	
	31st March, 2026		31st March, 2025	
A. Cash Flow from operating Activities				
Net Profit before Taxation		(1,916.15)		(21,477.19)
Adjustments for :				
Depreciation	445.37		562.97	
Profit / Loss on assets sold	290.03		-	
Interest Expense	169.12		-	
Interest Income	(49.07)		(0.09)	
Dividend Income	(0.08)		-	
Amortisation / (Write back) of Expenses			-	
Provision of Capital Advances			-	
Provision for Doubtful Debtors			-	
Write Off		855.36	-	562.88
Operating profit before working capital changes		(1,060.78)		(20,914.31)
Trade Debtors	-		25.74	
Inventories	(386.77)		227.86	
Loans and Advances	(57.82)		215.53	
Other Current Assets	(93.40)		2,462.57	
Trade Payables and Provisions	439.16		(1,513.70)	
Movement in Other Current Liabilities	(248.87)	(347.69)	(1,036.61)	381.38
Cash generated from operations		(1,408.47)		(20,532.93)
Less: Taxes Paid				-
Net Cash from Operating Activities		(1,408.47)		(20,532.93)
B. Cash flow from Investing Activities:				
Purchase of Fixed Assets	(705.03)		26.19	
Capital work in Progress	-		-	
Capital advances	-		23.15	
Investments	-		4.31	
Interest received	49.07		0.09	
Other Non Current Asset	-		601.77	
Movement in Long Term Loans & Advances	-		23,566.77	
Movement in Short Term Loans & Advances	(3.28)		4.25	
Proceeds from Disposal of Fixed Assets	622.04		-	
Net Cash from Investing Activities		(37.19)		24,226.54
C. Cash flow from Financing Activities				
Interest Paid	(169.12)		-	
Dividend Received	0.08		-	
Movement in Borrowings	1,578.34		(66,934.08)	
Movement in Capital / Revaluation Reserve	0.00		88,182.06	
Movement in Share Capital / Reduction in Capital	-		(24,222.31)	
Repayment of Customer deposits	-		(26.40)	
Net Cash from Financing Activities		1,409.30		(3,000.73)
Net Increase in cash and cash equivalents (A+B+C)		(36.36)		692.89
Opening Cash and Cash Equivalents		735.73		42.83
Closing Cash and Cash Equivalents		699.37		735.73
Net Increase in Cash and Cash Equivalents(A+B+C)		(36.36)		692.90

For and on behalf of the Board of Directors
Birla Cotsyn (India) Limited

Mr. Akhil Jain
Managing Director
DIN: 03296467



Place: Mumbai
Dated: 25th, May 2026